



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

**ETA 3211.2019 Taxability of Firefighting Activities**

This Excise Tax Advisory (ETA) addresses the business and occupation (B&O) and retail sales tax treatment of firefighting services and related activities, including services provided before, during or after a fire, and the rental of firefighting equipment.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

A handwritten signature in black ink, appearing to read "Erin T Lopez".

Erin T Lopez, Tax Policy Manager, Rules Coordinator

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: March 19, 2019**

**TIME: 8:13 AM**

**WSR 19-07-061**